COMMERCE DEPARTMENT

July 25, 2017

Daniel P. Wolf
Executive Director
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
Saint Paul, Minnesota 55101-2147

RE: **Additional Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. G002/M-16-891

Dear Mr. Wolf:

Attached are the *Additional Comments* of the Minnesota Department of Commerce, Division of Energy Resources (Department) in the following matter:

> In the Matter of the Petition of Northern States Power Company (Xcel), doing business as Xcel Energy, for Approval of a Gas Utilities Infrastructure Cost Rider True-up Report for 2016, Revenue Requirements for 2017, and Revised Adjustment Factors.

The Petition was filed on November 1, 2016 by:

> Amy Liberkowski
> Director, Regulatory Pricing and Analysis
> Xcel Energy
> 414 Nicollet Mall, 7th Floor
> Minneapolis, Minnesota 55401

Based on its review of the Company's *Response to Reply Comments*, the Department continues to recommend that the Minnesota Public Utilities Commission **allow Xcel to recover the costs of its GUIC Rider, with modifications.**

The Department is available to answer any questions that the Commission may have.

Sincerely,

/s/ ADAM J. HEINEN
Rates Analyst
651-539-1825

AJH/lt
Attachment

Before the Minnesota Public Utilities Commission

Additional Comments of the Minnesota Department of Commerce Division of Energy Resources

Docket No. G002/M-16-891

I. BACKGROUND

On November 1, 2016, Northern States Power Company, d/b/a Xcel Energy (Xcel or the Company) filed its *Petition* requesting approval of a GUIC Rider True-Up Report for 2016, revenue requirements for 2017, and revised adjustment factors.

The Minnesota Department of Commerce, Division of Energy Resources (Department) reviewed the *Petition* and filed *Comments* on March 1, 2017 detailing its conclusions and recommendations. The Department observed certain concerns with the Company's proposal including the assessment of costs for its Pipeline Data Project (PDP) and Xcel's proposed Rate of Return (ROR) on rate base for the Rider projects. These concerns led the Department to recommend adjustments to the Company's proposed level of Rider recovery. The Department also recommended that Xcel provide additional clarifying information in *Reply Comments*.

The Minnesota Office of the Attorney General, Residential Utilities and Anti-Trust Division (OAG) filed *Comments* on March 1, 2017 and *Reply Comments* on March 13, 2017 which raised concerns regarding the Company's proposed reporting metrics, proposed Rate of Return on Equity (ROE), cost recovery, and size of the GUIC.

On March 13, 2017, Xcel provided responsive information in *Reply Comments*, and the Department filed *Response Comments* on May 18, 2017. In its *Response Comments*, the Department maintained its original recommendation that the Commission approve Rider recovery with modifications. The Department continued to express concern with parts of Xcel's proposal and modified its proposal to include disallowance of valve replacement costs as noted by the OAG in its *Comments*.

On June 2, 2017, Xcel filed *Reply to Response Comments* responding to concerns raised by the Department. The Department responds to these comments below.

II. THE DEPARTMENT'S ANALYSIS

The Company responded to several areas of the Department's analysis and concerns. Xcel also provided the results of its American Gas Association (AGA) SOS forum survey that the Company had commissioned for input regarding its GUIC reporting requirements. The Department responds, separately, to the Company's additional information regarding Sewer Conflict Inspection, Valve Replacement costs, and the results of the AGA SOS survey results.

Xcel provided additional discussion on other topics in its *Reply to Response Comments*; the Department reviewed these other areas of discussion and does not provide additional comment on these topics. The Department maintains its existing recommendations for those areas of discussion; all of the Department's recommendations are provided below for ease of reference.

1. Sewer Conflict Inspection

In earlier rounds of comments, the Department raised potential concerns with the Company's administration of its Sewer Conflict Inspection program; in particular, Xcel's use of outside contractors to perform the inspection work and the cost of this work relative to the Company undertaking the work on its own. The Department requested that, given the length and cost associated with this program, Xcel should provide a comparative analysis of the cost of owning the inspection equipment relative to contracting with an outside vendor when the program began and in the years since the program began. In its *Reply Comments*, Xcel reiterated its position that it used a competitive bid process to minimize costs and to secure qualified service providers to perform the work associated with the program and that the equipment associated with this program is specialized and that internalizing these costs would involve the training and creation of a new classification of union employees. Xcel did, however, express a willingness to prepare a cost study comparing contracting this work to internalizing it in its next GUIC Rider Petition.

In its *Response Comments*, the Department appreciated the Company's discussion of its contractor Request for Proposal (RFP) process but continued to express concern regarding the reasonableness of costs associated with this decision. In particular, the Department reviewed the Commission's January 12, 2011 *Order* in Docket No. G002/M-10-422 (10-422 Docket) and it appeared that Xcel had not complied with this *Order* as it relates to outsourcing work. In addition, the Department reviewed the various annual compliance filings in the 10-422 Docket and observed that Xcel never analyzed whether its decision to contract for sewer line inspection represented a benefit to ratepayers relative to undertaking the work on its own. Given these issues, and the Company's failure to provide a comparison of costs between contracting for this work and internalizing it, the Department recommended that the

Commission require Xcel to remove Sewer Conflict Inspection program costs from the GUIC Rider. The Department also recommended that the Commission require the Company to provide a cost/benefit analysis in its initial *Petition* in future GUIC Rider filings if Xcel wishes to receive accelerated recovery of these costs on a going-forward basis.

The Company provided a comparison of actual costs incurred (outsourced costs) and internalized costs for the sewer line inspection project in its *Reply to Response Comments*.[1] Xcel's cost comparison suggests that the costs of the sewer line inspection project would be $1,914,405 greater if the Company had internalized these costs. The Department reviewed the Company's assumptions and cost calculations. Although the costs calculated by Xcel appear significantly greater compared to the costs for its contractor, they are comparable to similar costs for Xcel and other large gas utilities.

In particular, the Department compared Xcel's labor cost assumptions and equipment costs to those approved in Xcel's most recent rate case (Docket No. G002/GR-09-1153) and in other rate cases.[2] The cost assumptions used by Xcel in its *Reply to Response Comments* are similar to costs included in the Company's base rates. The Company's cost analysis assumes hiring new employees and procuring new equipment and not the use of existing employees and equipment. However, since Xcel stated on several occasions, as acknowledged by the Department in its *Comments*, that this type of work is likely outside of the core business of a gas utility, the Department concludes that this approach is reasonable. Thus, the Department concludes that the analysis appears reasonable at this time. The cost analysis provided by the Company suggests that ratepayers have benefitted from the use of outside contractors to complete the sewer line inspection project.

Provision of this information aside, Xcel's approach to cost justification in this proceeding is troubling. The burden of proof is on the utility to support its proposals and associated cost recovery; however, it appears that Xcel was unwilling over the course of this proceeding to provide the requested cost information, or the Company was under the impression that cost recovery through the GUIC rider is all but guaranteed. The Department is unaware of a shift in the burden of proof for the GUIC rider. Beyond the fact that the Commission's *Order* in the original deferred accounting docket (10-422 Docket) required justification of outsourced costs, it took Xcel three requests (discovery request and two rounds of comments) in this docket before the Company provided a comparison of outsourced costs and internalized costs. The process required to complete the requested, and necessary, cost comparison was unduly complex and time consuming. Xcel's approach in this GUIC rider filing raises the question of whether the rider is the most appropriate vehicle to analyze the reasonableness of the Company's cost recovery proposal and rate base size.

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[1] *Reply to Response Comments*, Attachment A.
[2] CenterPoint Energy's 2015 general rate case (Docket No. G008/GR-15-424).

Despite the concerns discussed above, the Department reviewed the cost comparison and it appears reasonable at this time. Therefore, the Department recommends that the Commission allow Xcel to recover its proposed level of Sewer Conflict Inspection program costs through the GUIC rider.

2. Valve Replacement Costs

In its *Comments*, the OAG discussed the reasonableness of certain costs and noted that the GUIC Statute provides for rider recovery if costs are not included in existing base rates. In particular, the OAG provided a discussion of Xcel's recovery of costs associated with the replacement of distribution valves, which is a Distribution Integrity Management Project (DIMP) cost. The OAG stated that this project will involve approximately $1 million in costs and is meant to replace existing distribution system isolation valves that have outlived their useful lifespan. The OAG further explained that the Company provided no information on the historical, baseline replacement level and spending that is included in existing base rates. The OAG concluded that the Company had not provided sufficient detail to demonstrate both that Xcel is only seeking recovery for incremental, accelerated replacement of distribution valves, nor that the rate of acceleration is reasonable.

In its *Response Comments*, the Department agreed with the OAG's analysis and conclusions regarding the Company's proposed distribution valve replacement costs. Since Xcel had not shown in the record that distribution valve replacement costs are marginal, and not included in currently approved base rates, the Department recommended that the Commission find these costs to be ineligible for GUIC rider recovery. This recommendation resulted in a $0.72 million ($720,000) decrease in proposed GUIC recovery for 2017.

The Company provided additional information and data on this topic in its *Reply to Response Comments*. Xcel first noted that the costs for which the Company seeks GUIC recovery arose only after the replacement program was initiated in response to changing federal standards in 2011. The Company further stated that the valve costs in the GUIC rider are incremental to the smaller scale of valve-related work performed previously and included in base rates established under the 2010 test year (Docket No. G002/GR-09-1153). In its 2010 test year, the Commission authorized the Company to collect in base rates a total of $1,023,768 for its Main-Renewal blanket expenditures, which is inclusive of amounts that would have funded potential valve replacement activities. Xcel provided a table showing historical, actual capital expenditures for its main renewal program and GUIC replacement program costs since 2009.[3] The Department reviewed the cost data in the table and replacement costs have been greater than the amount

[3] *Reply to Response Comments*, Table 1, Page 5.

approved in base rates in each year since 2011, and the GUIC related costs have been in addition to these greater costs. As such, the Department concludes that valve replacement costs recovered through the GUIC rider are incremental and, thus, appropriate for recovery through the rider. The Department appreciates the Company's provisions of this additional data but reminds Xcel that these supporting data should be provided in the initial *Petition* and not in later rounds of comments.

3. Reporting Requirements

In its August 18, 2016 *Order* in last year's GUIC filing (Docket No. G002/M-15-808), the Commission required Xcel to develop metrics and reporting requirements to analyze the appropriateness of the Company's GUIC expenditures. Xcel presented its proposed metrics to various parties, including the Department and OAG, on November 16, 2016, and the Company filed its proposed metrics in a supplemental filing on January 13, 2017. Xcel noted in its *Reply Comments* that, after discussions with stakeholders, the Company is in the process of seeking input from other utilities on performance metrics through the AGA's SOS forum. Xcel had not received the results of this outreach at that time.

In its *Response Comments*, the Department reviewed the Company's proposed reporting metrics and concerns raised by the OAG. The Department concluded that the proposed reporting metrics appeared reasonable as a first step but there were issues with certain reporting metrics. The Department noted that it did not necessarily oppose the type of data and use of the standard deviation for review proposed by Xcel, but after reviewing information provided by the Company, the Department believed that the proposed method of review, specifically the standard deviation, is potentially flawed because the reporting data may not be normally distributed. The Department recommended that if Xcel wishes to use the standard deviation as a test metric it needs to show that its data are normally distributed. Also, as to the AGA's SOS forum, the Department recommended that the Commission, at a minimum, withhold its decision on the reasonableness of reporting metrics until the Company receives responses from this survey.

The Company responded to the Department's reporting requirement concerns and provided the results of the AGA's SOS Forum in its *Reply to Response Comments*. Regarding the standard deviation reporting requirement, the Company appreciated the Department's discussion and recommended a modification to its proposed reporting requirement to alleviate the Department's concern. Specifically, Xcel offered to include a normality test on the unit cost data and if the test shows that the data are not normally distributed that the Company will provide additional information for 15.8 percent of the projects whose unit cost is the highest. This percentage would be the same as if data were reported based on a normal distribution.

The Department appreciates Xcel's additional discussion on this topic. The Department reviewed Xcel's proposed modification and it appears reasonable if the Company wishes to use a statistical method as the basis for identifying high cost projects. Conversely, based on the Company's modified proposal, it may be possible to reach a similar reporting requirement result without relying on statistical testing. Although less sophisticated, it may be reasonable to analyze projects who unit costs are the highest 15 percent or 20 percent of all projects. The Commission may want consider this approach if it wants to use a method that approximates a statistical result without the potential issues (*e.g.,* not normally distributed data) identified in the Department's *Response Comments*.

Xcel provided the results of its AGA SOS Forum survey in its *Reply to Response Comments*,[4] The Company appreciated the AGA's help in facilitating the response, but Xcel noted that the process did not produce significant insights since it revealed that respondents have a limited amount of experience with developing performance metrics for integrity management programs. The Department reviewed the results of the SOS Form survey and concurs with the Company that insights are limited since the number of gas utilities with a similar GUIC rider are limited. In addition, of the utilities with an approved rider (there appears to be four from the results of the survey), there was only one utility that had submitted proposed metrics to its public utilities commission and no utility has an approved cost performance metric. This utility proposed metrics for both its DIMP and Transmission Integrity Management Program (TIMP) projects. For its DIMP projects, this utility proposed to examine coated steel pipe leak rates, tracking unit cost for main replacements, and tracking unit costs for service replacements. For its TIMP projects, the utility proposed to examine repaired gas transmission anomalies and the variance between and actual and estimated capital project costs.

The SOS Forum survey also included some additional minor insights. First, in terms of cost savings, two of the responding utilities reported Operations and Maintenance cost savings but they stated that the results have not been specifically reported. In other words, the cost savings appear anecdotal at this point. Second, there were also responses that the utilities believe that reporting metrics may provide useful tools but it is too early in the process.

Based on its review of the AGA SOS Forum survey, the Department concludes that Xcel's proposed reporting metrics are similar to proposed metrics for other responding utilities. Unfortunately, the sample size from the survey results is not sufficient to conclude that the Company's reporting requirements necessarily represent the most appropriate or reasonable way of tracking the performance of the GUIC Rider.

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[4] *Reply to Response Comments*, Attachment E.

As noted in its *Response Comments*, the Department believes that Xcel's currently proposed reporting requirements, as updated in *Reply to Response Comments*, represent a reasonable first step in this process. The Department believes that the Commission, Xcel, and other interested parties should monitor and discuss reporting requirements on a going-forward basis to determine whether reporting requirements should be added, modified, or removed in the future.

4. Prorated ADIT

The Department's March 1, 2017 *Comments* discussed the issue of proration of accumulated deferred income taxes (ADIT). Since ADIT reduces rate base, ADIT proration, which reduces ADIT, results in higher rates charged to ratepayers than would otherwise be the case. Since the current petition proposes to implement rates to recover 2017 costs prior to the end of 2017, the Internal Revenue Service would consider rates implemented before the end of 2017 to involve a test period that is part-historical, part-forecasted.

> If rates go into effect before the end of the test period, and the rate base reduction is not prorated, the utility commission is denying a current return for accelerated depreciation benefits the utility is only projected to have. This procedure is a form of flow-through, for current rates are reduced to reflect the capital cost savings of accelerated depreciation deductions not yet claimed or accrued by the utility. Yet projected data is often necessary in determining rates, since historical data by itself is rarely an accurate indication of future utility operating results. Thus, the regulations provide that as long as the portion of the deferred tax reserve based on truly projected (future estimated) data is prorated according to the formula in § 1.167(l)-1(h)(6)(ii) of the Regulations, a regulator may deduct this reserve from rate base in determining a utility's allowable return. In other words, a utility regulator using projected data in computing ratemaking tax expense and rate base exclusion must account for the passage of time if it is to avoid flow-through.
>
> But if rates go into effect after the end of the test period, the opportunity to flow through the benefits of future accelerated depreciation to current ratepayers is gone, and so too is the need to apply the proration formula. In this situation, the only question that is important for the purpose of rate base exclusion is the amount in the deferred tax reserve, whether actual or estimated. Once the future period, the period over which accruals to the

> reserve were projected, is no longer future, the question of when the amounts in the reserve accrued is no longer relevant (at the time the new rate order takes effect, the projected increases have accrued, and the amounts to be excluded from rate base are no longer projected but historical, even though based on estimates). [5]

Thus, if the rate is put into effect at the beginning of the test period, the IRS considers the entire period to be a forecasted test period and ADIT proration is required for all twelve months. If the rate is not put into effect until after the test period, even if the rates are based on estimates, then the IRS considers the entire period as historical, and ADIT proration is not required. If the rate is put into effect during the test period, say in the fourth month, the first four months would be historical (no proration) and the remaining eight months would be forecasted (proration required).

In the recent PLR quoted above, the IRS determined that, if rider rates are placed in effect before the end of the test period (here 2017), a true-up could not undo the proration in the rates originally charged, even if the true-up is calculated after the test period is over:

> 4. In computing its Transmission True-Up and Rider True-Ups, the Proration Requirement does not apply only to the differences between Taxpayer's originally projected changes in its ADFIT balances and its experienced changes in those balances. The Proration Requirement continues to apply to the originally projected changes.

The Department originally recommended that the Commission approve Xcel's proposed ADIT proration for the forecasted year in the instant petition, subject to a true-up calculation in the following year using actual non-prorated ADIT amounts. The Department also noted that Xcel would be requesting its own PLR from the IRS.

However, given the combination of the above PLR and that Minnesota Statute §216B.03 requires that "Any doubt as to reasonableness should be resolved in favor of the consumer," the Department concludes that Xcel's GUIC rates for 2017 must not become effective until January 1, 2018. At that point, no proration would be required by the IRS, there would be no violation of the IRS's normalization requirements, and ratepayers would be charged appropriate rates. According to Xcel's petition on page 23, removing proration of ADIT would decrease Xcel's GUIC by $130,000 for 2016 proration and $100,000 for 2017 proration.

[5] https://www.irs.gov/pub/irs-wd/201717008.pdf

V. THE DEPARTMENT'S RECOMMENDATIONS

Based on its review of the Company's *Reply to Response Comments*, the Department continues to recommend that the Commission allow Xcel to recover the costs of its GUIC Rider, with modifications. Specifically, after reviewing the record in this proceeding, the Department recommends that the Commission:

- require Xcel to provide a cost/benefit analysis in its initial *Petition* in future GUIC Rider filings if Xcel wishes to receive accelerated recovery of Sewer Line costs on a going forward basis;
- establish rates based on unadjusted sales provided in Attachment F of Xcel's *Reply Comments*;
- deny Xcel's proposed ADIT proration for the forecasted year in the instant petition, and instead determine that Xcel's 2017 GUIC rider must not be effective prior to January 1, 2018;
- Reject all QA/QC related costs included in the GUIC Rider since they represent duplicative services;
- Reject the Company's proposed level of DIMP software costs included in the GUIC;
- Adjust DIMP software costs included in rate base for recovery through the GUIC to $444,543;
- Approve a rate of return of 7.02 percent for the GUIC Rider;
- Approve a tracker year ending March 31;
- Require Xcel to recover 2017 revenue requirements over the remaining months in 2017 through March 2018; and
- Approve the Company's proposed reporting requirements, as modified in its *Reply to Response Comments*, as a first step in an on-going evaluation of reporting requirements.

If the Commission modifies the proposed revenue requirement or recovery period, the Department recommends that the Commission require Xcel to make a compliance filing showing the final rate-adjustment factors, and all related tariff changes, within ten days of the date of the *Order*.

/lt

CERTIFICATE OF SERVICE

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

Minnesota Department of Commerce
Additional Comments

Docket No. G002/M-16-891

Dated this 25th day of July 2017

/s/Sharon Ferguson

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